

WHAT IS CLAIMED IS:

1. A multi-piece solid golf ball comprising a center, an intermediate layer formed on the center and a cover covering the intermediate layer, wherein the intermediate layer is formed from a material having an elongation of 9 to 20 mm when applying the maximum load in penetration and impact fatigue tests and a flexural stiffness of 300 to 2,000 MPa.

2. The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from a material having an elongation of 9 to 16 mm when applying the maximum load in penetration and impact fatigue tests and a flexural stiffness of 350 to 1,500 MPa.

3. The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from a material selected from the group consisting of polyurethane-based thermoplastic elastomer, polyamide-based thermoplastic elastomer, polycarbonate resin, polyacetal resin, ionomer resin and a modified compound thereof.

4. The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer has a thickness of 0.3 to 2.0 mm.

5. The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from

polycarbonate resin.

6. The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from polyacetal resin.

5 7. The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from one material.